

MEMORANDUM

Agenda Item No. 8(D)(1)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: November 5, 2014

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution authorizing accounts receivable adjustment for multiple fiscal years of certain Miami-Dade County Departments' uncollectible accounts receivable in the aggregate of \$15,591,552.00

The accompanying resolution was prepared by the Finance Department and placed on the agenda at the request of Prime Sponsor Finance Committee.



R. A. Cuevas, Jr.
County Attorney

RAC/smm

Memorandum



Date: November 5, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez 
Mayor

Subject: Resolution Authorizing Adjustments for Certain Outstanding Accounts Receivable

Recommendation

It is recommended that the Board of County Commissioners (Board) authorize adjustments of the accounts receivable balances totaling \$15,591,552 (as shown in Appendix 1) to reflect what is determined to be uncollectible in accordance with Implementing Order 3.9. This adjustment will not have an adverse impact on the County's fund balances.

This authorization is necessary to eliminate the uncollectible receivables from the County's financial books in compliance with generally accepted accounting practice. For the Board's reference, the \$15,591,552 represents 0.145 percent of all revenues collected during the time period associated with the uncollectible accounts receivable being discussed.

Scope

The impact of this item affects multiple County departments, some of which provide countywide services.

Fiscal Impact/Funding Source

This item does not have a negative fiscal impact to the County as explained further below. However, staff will continue to pursue collection of these adjusted accounts, and as such, any successful collections will result in additional revenues.

Track/Record Monitor

County departments are responsible for tracking and monitoring accounts receivable. For balances that have been delinquent for longer periods of time and collection efforts unsuccessful, County departments often refer these past due accounts to the Finance Department's Credit and Collections Section, managed by Cristina Mekin, or outside collection agencies to pursue further collection efforts.

Background

In the normal course of business, similar to any other business or government entity, some amounts owed to the County may become past due or may be deemed uncollectible in part or in full. These uncollectible accounts receivables include customer billings for services rendered, unpaid fees, receivables from loans, mortgages and/or long-term contracts. The County uses a variety of mechanisms to collect current and past due outstanding balances. Most balances are collected through normal billing and collection activities, including invoicing on a scheduled basis and department/customer contact activities. However, the County establishes an allowance for doubtful accounts in order to appropriately reflect receivable balances that will likely be collected.

These past due accounts represent revenues that the County is unlikely to receive. The impact is mitigated by the fact that the County establishes an allowance for doubtful accounts. This is an accounting treatment which requires that an allowance for uncollectible accounts be utilized in order not to overstate the receivable balances and budgetary expectations. In other words, the allowance prevents the County from appearing to have more revenue than is expected because of uncollectable accounts. However, collection efforts will continue on accounts where potential collection is still feasible.

The balance sheet for the County currently reflects an allowance for uncollectible accounts for all of the accounts receivable that are to be written off and the accounts receivable adjustment items presented have already been charged to bad debt expenses. Consequently, this adjustment will not impact the County's fund balances.

Pursuant to Implementing Order 3-9, the act of adjusting an account in no way limits the County's legal rights in pursuing and securing delinquent account balances. The County will continue its efforts to collect the amounts due, including legal action where practical, until an equitable restitution is made or agreed upon or all collection avenues are exhausted. For instance, since the Board approved the last adjustments, the Credit and Collection Section of the Finance Department was able to collect \$2,297,000 of the receivables amounts previously deemed uncollectable.

Appendix 1 summarizes the detailed information provided in attachments A through I, including the department name, fiscal years covered in accounts receivable adjustment, number of accounts being adjusted, total amount of revenues generated during that time period, accounts receivable adjustment amount, percent of receivables being written-off versus total period revenues, as well as a description of the types of receivable. A summary of the larger balances in Appendix 1 is as follows:

Public Housing and Community Development

Approximately 58.27 percent, or \$9.086 million, of the total accounts receivable adjustments are associated with homeownership/rental rehabilitation and commercial loans by Public Housing and Community Development. In the case of commercial loans, these accounts are not collectable because the businesses are closed or filed for bankruptcy protection. With respect to low income homeownership/rental rehabilitation loans, these loans were foreclosed by the primary (1st lien) lender.

Aviation

Approximately 28.07 percent, or \$4.376 million, of the total account receivable adjustments are related to Aviation. About 40 percent of this amount is associated with entities that have filed for bankruptcy protection or have closed for business. For those businesses still operating, collection efforts continue and in a few instances, collection efforts depend on pending court action.

Fire Rescue

Approximately 8.66 percent, or \$1,351 million, of the total account receivable adjustments are related to Fire Rescue. These adjustments are associated with Fire Prevention annual life safety inspections in commercial occupancies and other structures, and unpaid emergency medical transportation bills. Many of these accounts are uncollectable due to entities that are out of business or have filed for bankruptcy protection. Fire Rescue started referring these accounts to the Finance Department Credit & Collections Bureau in October 2012 and has seen substantial improvement in reducing the backlog of unpaid citations. Collection activities will continue on these accounts.

Attachments

Edward Marquez
Deputy Mayor

Appendix 1

Miami-Dade County Department	Fiscal Years	Number of Accounts	Total Revenues ¹ for Fiscal Years	Accounts Receivable Adjustment Amount	Percent of Total Revenues	Receivable Type	Attachment
Aviation Department	2004-2010	39	\$3,704,725,000	\$4,376,806	0.118%	Operating Fees	A
Community Action and Human Services Department	2007-2010	1	171,436,000	88,899	0.051%	Transportation	B
Fire Rescue Department	2008-2011	528	1,518,002,000	1,351,709	0.089%	Transport Fees and Fire Inspections	C
Public Housing and Community Development	2008-2010	72	717,320,000	9,085,829	1.26%	Loans	D
Police Department	2007-2008	1	77,250,000	15,094	0.019%	Off Duty Services	E
Public Works and Waste Management	2006-2010	2	551,399,000	174,665	0.031%	Disposal	F
Transit Department	2008-2010	4	417,791,000	93,329	0.022%	Easy Pass Distributors	G
Water and Sewer (retail)	2009-2010	8	3,465,309,000	132,581	0.003%	Retail Services	H
Water and Sewer (non-retail)	2005-2010	5	164,184,000	272,640	0.166%	Wholesale Services	I
Total		670	\$10,787,416,000	\$15,591,552	0.145%		

¹ Source: Provided by Departments from individual accounts receivable subsidiary systems

**Aviation Department
(Attachment A)**



Miami-Dade County Aviation Department

Write-off 2008-2010 - (greater than \$10,000)

Customer #	Customer Name	Write-off Amt	Year of Debt	Reason for write-off / Collection efforts	Current Status
00001255	Polar Air Cargo Inc.	141,923.73	2004-2004	Filed Chapter 11 July 16, 2004. Subsequently, the Court approved \$1,933,453.40 in complete satisfaction of the secured and unsecured claims by MDAD against Polar leaving the remaining \$141,923.73 truly uncollectible.	Judgment on MDAD's claim against Polar left a remaining \$141,923.73 after approval of \$1,933,453.40 as full satisfaction of claims.
00001545	United Safeguard Agency	17,263.24	2006-2006	Company ceased operations August 10, 2006. All efforts to collect were unsuccessful.	MDAD holds a security deposit of \$4,000.00. It cannot apply the security deposit towards the debt until Court approval. The amount presented is the full amount of debt.
00000341	Aviation Center of Miami Inc.	14,973.87	2006-2007	MDAD terminated its lease with this tenant on May 30, 2007. The tenancy was transferred to AA Acquisitions in the same year.	Currently under AA Acquisitions' leasehold. Pre-AA Acquisitions debt was sent to the Finance Department - Collection Unit.
00002905	Airline Concept Mgmt d/b/a I-J	74,086.86	2007-2008	Tenant agreed to stipulation to pay but later abandoned the premises with no forwarding information.	Tenant is no longer doing business at MIA. Tenant abandoned the premises.
00000620	Cliers Aviation Corp	17,703.14	2007-2008	MDAD terminated its lease with this tenant on March 2007 before it was transferred to AA Acquisitions in 2007.	Currently under AA Acquisitions' leasehold. Pre-AA Acquisitions debt was sent to the Finance Department - Collection Unit.
00001160	National Aviation Service	79,957.58	2006-2008	MDAD terminated its lease with this tenant for non-payment.	Tenant is no longer doing business at MIA. Tenant abandoned the premises.
00002988	Santa Fe Title Services Corp	21,577.16	2007-2008	MDAD terminated its lease with this tenant on February 4, 2008.	Tenant is no longer doing business at MIA. Tenant abandoned the premises.
00003106	AA Acquisitions s LLC	53,950.57	2007-2009	This amount represents the uncollectible balance for tenants transferred to AA Acquisitions at the beginning of the Development lease by MDAD. None of these entities are operating at Opa-Locka or doing business with the County.	Account current except for minor disputed items.
00000518	Biscayne Helicopters Inc.	40,356.41	2008-2009	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
00002898	Boston-Maine Airways	86,767.76	2006-2009	Department of Transportation (DOT) revoked their certificate due to non-compliance. All correspondence since 2007 was ignored.	Tenant is no longer doing business at MIA.
00003748	Exitours Company Inc.	17,456.37	2007-2009	Tenant offered a payment plan but defaulted by not adhering to its terms.	Tenant is no longer doing business at MIA.

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Miami-Dade County Aviation Department

Write-off 2008-2010 - (greater than \$10,000)

Customer#	Customer Name	Write-off Amnt	Year of Debt	Reason for write-off / Collection efforts	Current Status
00000827	Gemini Air Cargo	236,971.70	2007-2008	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
00003662	Global Max Enterprises Inc. d	12,714.41	2009-2009	MDAD terminated its lease with this tenant in October 2010. Tenant could not be reached.	Tenant is no longer doing business at MIA.
00003289	Holiday Airways Corp	14,541.81	2008-2009	MDAD terminated its lease with this tenant in September 2009. Tenant could not be reached.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00002302	Hugo Cleaning Service Inc.	51,052.18	2007-2009	Tenant stopped paying October 4, 2007. MDAD terminated its lease with this tenant on February 12, 2008 due to non-compliance.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00000910	Hugo's Cleaning Service	34,644.85	2005-2008	Corporation was dissolved in January 2005. Phone disconnected. Eviction package was prepared September 9, 2005. MDAD terminated its lease with this tenant on November 30, 2005.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00000987	Kellee Communications Group	14,856.07	2009-2009	MDAD Terminated this tenant on July 31,2010 for non-payments.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00001012	LAB - Lloyd Aereo Boliviano	601,209.61	2005-2009	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
00001058	Lyrix Air International	28,708.37	2007-2009	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
00003103	Miami Tech Ground Equipment	77,825.48	2007-2009	Defaulted for non-payment and eviction complaint filed on February 19, 2009. Tenant abandoned the premises February 17, 2009.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00002724	Pitman's Airlines Inc.	22,146.60	2008-2009	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
00003140	U Save Auto Rental of Miami	41,010.14	2008-2009	Tenant could not be located. Company was dissolved.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.



Miami-Dade County Aviation Department

Write-off 2008-2010 - (greater than \$10,000)

Customer #	Customer Name	Write-off Amnt	Year of Debt	Reason for write-off / Collection efforts	Current Status
00002556	Varing Logistics S.A.	21,879.79	2008-2009	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
APCR44	Airport Parking Associates(APA)	27,021.95	2008-2010	Patrons left without paying - MIA Toll Plaza.	APA is the current Management Agreement that handles the parking system at MIA . MDAD requested APA to pursue collection of receivables more aggressively.
ALV44	Allied Aviation, Inc.	75,832.11	2007-2010	Directly related to airlines bankruptcy.	Allied is the current Management Agreement that handles the fuel farm. Its receivables are mostly current except for those emanating from airlines bankruptcy.
00000012	ATT Information Systems Inc.	45,688.98	2008-2010	MDAD terminated this agreement. Tax disputes were not resolved.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00003377	Baggage Shuttle LLC	19,520.44	2008-2010	MDAD terminated the agreement for non-compliance.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00003166	Bimini Island Air	19,406.19	2008-2010	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
00004099	CBM Park & Fly	10,791.97	2008-2010	MDAD terminated the permit for non-compliance in July 2011.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00000825	Gelco International SA	726,247.92	2008-2010	Tenant moved out after legal proceeding started without satisfying debt.	Tenant is no longer operating at MIA.
00000874	Gulfstream International Air	232,289.73	2007-2010	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.
JNT44	International Airport Management Inc.(IAM)	89,054.22	2008-2010	Directly related to airlines bankruptcy.	IAMI is the current Management Agreement that handles selected Clubs at MIA. Its receivables are mostly current except for receivables emanating from airlines bankruptcy.
00001000	Kitty Hawk Air Cargo	12,776.57	2008-2010	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is no longer operating at MIA.



Miami-Dade County Aviation Department

Write-off 2008-2010 - {greater than \$10,000}

Customer#	Customer Name	Write-off Amt	Year of Debt	Reason for write-off / Collection efforts	Current Status.
00003097	Lacross Aviation LLC	105,502.44	2008-2010	Tenant disputed land and ramp charges vehemently, MDAD defaulted for non-compliance.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit.
00001099	Mexicana de Aviacion S.A.	308,843.70	2008-2010	Bankruptcy - Pending Court decision on pre-petition debt.	Tenant is not currently operating at MIA.
00000115	MIA Airline Services Inc.	42,220.60	2008-2010	Tenant defaulted on June 17, 2009. MDAD terminated the lease on June 30, 2010.	Tenant is no longer doing business at MIA. Sent to the Finance Department - Collection Unit who negotiated a payment plan. The remaining balance is \$42,000.
00002478	Opa-locka Flightline, LLC	356,316.14	2007-2010	This account was referred to Legal. Existing lawsuit against its landlord. Subsequently transferred to AA Acquisitions leasehold.	Tenant is no longer doing business at Opa-Locka.
00001515	Sky Lease 1 dba Tradewinds A.	48,030.30	2008-2010	Bankruptcy - Pending Court decision on pre-petition debt.	Acquired by Sky Lease. However, MDAD is only submitting the portion related to Tradewinds for write-off.
00003047	South Clean Corp	22,555.28	2008-2010	MDAD terminated for non-compliance April 16, 2010.	Tenant is no longer doing business at Opa-Locka. Sent to the Finance Department - Collection Unit.
00001588	Wings Aviation Serv Inc.	133,058.12	2005-2010	Account was sent to Legal. Lease was terminated on March 8, 2010 for non-payment. Tenant was eventually evicted.	Tenant is no longer doing business at MIA. Sent to Finance Department - Collection Unit.
Count: 39 Lns.		Total:	\$4,376,806.16		

Source: 1. Business Accounts received via write-off procedure for 2008-2010 write-offs sent to Finance - Collection Unit (11-7-10-2012) 2. Pending collection

**Community Action and Human Services
Department
(Attachment B)**

Account Name : James E Scott Community Association, Inc

FY	Revenues Received	Amount Owed	Percent of Revenues
2006-07	\$85,488,721	\$47,900	0.06%
2008-09	\$85,947,629	\$40,999	0.05%

**Fire Department
(Attachment C)**

MIAMI-DADE COUNTY		Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year	
Department	Linking account number	Reference or account number	Fiscal Year
Fire Rescue		GRAND TOTAL	Accounts Receivable Amount
		MIAMI-DADE PUBLIC SCHOOLS	\$1,351,709.16
		1998-1999	
		1999-2000	\$13,450.00
		2000-2001	\$68,940.00
		2001-2002	\$97,738.20
		2002-2003	\$67,753.60
		2003-2004	\$35,303.60
		2005-2006	\$10,769.35
		2006-2007	\$10,380.30
		2007-2008	\$18,105.30
			\$197,602.20
		MIAMI-DADE PUBLIC SCHOOLS	\$164,337.20
	775126	DOE, JOHN	\$20,375.00
	B015786	RESIDENCES AT THE FALLS CONDO.	\$210.00
	B015781	RESIDENCES AT THE FALLS CONDO.	\$210.00
	B015780	RESIDENCES AT THE FALLS CONDO.	\$210.00
	B026193	RESIDENCES AT THE FALLS CONDO.	\$210.00
	B015765	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E026183	RESIDENCES AT THE FALLS CONDO.	\$210.00
	B015792	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E026190	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E015797	RESIDENCES AT THE FALLS CONDO	\$210.00
	E015768	RESIDENCES AT THE FALLS CONDO	\$210.00
	B026187	RESIDENCES AT THE FALLS CONDO.	\$210.00
	B026200	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E015793	RESIDENCES AT THE FALLS CONDO	\$210.00
	E026186	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E026177	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E026176	RESIDENCES AT THE FALLS CONDO	\$210.00
	E015798	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E015791	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E026198	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E015782	RESIDENCES AT THE FALLS CONDO	\$210.00
	E015778	RESIDENCES AT THE FALLS CONDO.	\$210.00
	E015785	RESIDENCES AT THE FALLS CONDO	\$210.00

**MIAMI-DADE
COUNTY**
Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

B015761	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015759	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015790	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026189	RESIDENCES AT THE FALLS CONDO	\$210.00
B026195	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015794	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015784	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015764	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015783	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026192	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026178	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015793	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015800	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015767	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015779	RESIDENCES AT THE FALLS CONDO	\$210.00
B026197	RESIDENCE AT THE FALLS CONDO.	\$210.00
B026181	RESIDENCES AT THE FALLS CONDO	\$210.00
B026185	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015796	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026199	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015763	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015788	RESIDENCES AT THE FALLS CONDO	\$210.00
B026180	RESIDENCES AT THE FALLS CONDO	\$210.00
B026179	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026194	RESIDENCES AT THE FALLS CONDO	\$210.00
B015799	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026191	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015776	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015766	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015762	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026196	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026188	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026182	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015787	RESIDENCES AT THE FALLS CONDO.	\$210.00
B026184	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015777	RESIDENCES AT THE FALLS CONDO.	\$210.00
B015769	RESIDENCES AT THE FALLS CONDO	\$12,390.00

**MIAMI-DADE
COUNTY****Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year**

Account Number	Customer Name	Description	Amount
		Miami-Dade Public Schools	\$186,620.81
8030416	MARTINEZ, JOAN		\$234,822.28
8001277	STUART, MAC		\$10,876.98
E0084424	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072212	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0071989	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072000	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072214	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0084411	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072211	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0084423	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071844	CENTER COURT ASSOC %WELLS FARG		\$510.00
E0071992	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071995	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084410	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084420	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084414	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084412	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071994	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072003	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071987	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071993	CENTER COURT ASSOCIATES LTD %		\$210.00
E0084413	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084417	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071983	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072001	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072208	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0084415	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0072206	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0071984	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0071998	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084416	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0072210	CENTER COURT ASSOC % WELLS FAR		\$1,010.00
E0072207	CENTER COURT ASSOCIATES LTD %W		\$210.00
E0084418			

**MIAMI DADE
COUNTY**
Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

	B071845	CENTER COURT ASSOC %WELLS FARGO	\$1,010.00
	B084422	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B072209	CENTER COURT ASSOC % WELLS FAR	\$1,010.00
	B071988	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B084419	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B072002	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B071997	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B084409	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B071996	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B071991	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B071990	CENTER COURT ASSOCIATES LTD %W	\$210.00
	B079718	ROYAL PALM PLACE CONDOS	\$1,010.00
	B079677	ROYAL PALM PLACE CONDOS "OFFI	\$1,010.00
	B079679	ROYAL PALM PLACE CONDOS "OFFI	\$1,010.00
	B077145	ROYAL PALM PLACE CONDOS	\$510.00
	B084879	ROYAL PALM PLACE CONDOS	\$1,010.00
	B079678	ROYAL PALM PLACE CONDO'S "OFFI	\$1,010.00
	B079680	ROYAL PALM PLACE CONDOS "OFFI	\$1,010.00
	B079717	ROYAL PALM PLACE CONDOS	\$1,010.00
	B079754	ROYAL PALM PLACE CONDOS "OFFI	\$1,010.00
	B077150	ROYAL PALM PLACE CONDOS	\$1,010.00
	B079755	ROYAL PALM PLACE CONDOS "OFFI	\$1,010.00
	B079676	ROYAL PALM PLACE CONDOS OFFIC	\$1,010.00
	B077247	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079665	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B077240	MIRASSOU CONDO ASSOCIATION I	\$210.00
	B079660	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079667	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079635	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079649	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079659	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079671	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079639	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079637	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079662	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079643	MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079652	MIRASSOU CONDO ASSOCIATION INC	\$210.00

**MIAMI-DADE
COURT**

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year	
B077243	MIRASSOU CONDO ASSOCIATION I
B079664	MIRASSOU CONDO ASSOCIATION INC
B079650	MIRASSOU CONDO ASSOCIATION INC
B079668	MIRASSOU CONDO ASSOCIATION INC
B077250	MIRASSOU CONDO ASSOCIATION INC
B079669	MIRASSOU CONDO ASSOCIATION INC
B079673	MIRASSOU CONDO ASSOCIATION INC
B079655	MIRASSOU CONDO ASSOCIATION INC
B079651	MIRASSOU CONDO S ASSOCIATION I
B077239	MIRASSOU CONDO ASSOCIATION INC
B079672	MIRASSOU CONDO ASSOCIATION INC
B079645	MIRASSOU CONDO ASSOCIATION INC
B079641	MIRASSOU CONDO ASSOCIATION INC
B079634	MIRASSOU CONDO ASSOCIATION INC
B079653	MIRASSOU CONDO ASSOCIATION INC
B079658	MIRASSOU CONDO ASSOCIATION INC
B079661	MIRASSOU CONDO ASSOCIATION INC
B079636	MIRASSOU CONDO ASSOCIATION INC
B077242	MIRASSOU CONDO S ASSOCIATION I
B079654	MIRASSOU CONDO ASSOCIATION INC
B077241	MIRASSOU CONDO S ASSOCIATION I
B077249	MIRASSOU CONDO ASSOCIATION INC
B079657	MIRASSOU CONDO ASSOCIATION INC
B079631	MIRASSOU CONDO S ASSOCIATION I
B079666	MIRASSOU CONDO ASSOCIATION INC
B079674	MIRASSOU CONDO ASSOCIATION INC
B079646	MIRASSOU CONDO ASSOCIATION INC
B079633	MIRASSOU CONDO ASSOCIATION INC
B077245	MIRASSOU CONDO ASSOCIATION INC
B079632	MIRASSOU CONDO ASSOCIATION INC
B079640	MIRASSOU CONDO ASSOCIATION INC
B079627	MIRASSOU CONDO ASSOCIATION INC
B079648	MIRASSOU CONDO ASSOCIATION INC
B079638	MIRASSOU CONDO ASSOCIATION INC
B077244	MIRASSOU CONDO ASSOCIATION INC
B079675	MIRASSOU CONDO ASSOCIATION INC
B079663	MIRASSOU CONDO ASSOCIATION INC

**MIAMI DADE
COUNTY**

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year		
COUNTY	Address	Amount
	B079647 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B077248 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079630 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	B079670 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	E079644 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	E079626 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	E079628 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	E079642 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	E079629 MIRASSOU CONDO ASSOCIATION INC	\$210.00
	E063612 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063611 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063617 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071933 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071967 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063620 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E072077 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071937 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071961 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071975 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071931 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071969 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071935 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071968 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063619 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063623 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071963 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E072082 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071958 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071962 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063610 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071942 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071940 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071971 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071936 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063622 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E071930 VILLAGE AT DADELAND CONDO ASSO	\$210.00
	E063615 VILLAGE AT DADELAND CONDO ASSO	\$210.00

MIAMI-DADE
COUNTY

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

B072078	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071941	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B063614	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071945	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071950	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B072083	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071957	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071938	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071927	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071943	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071929	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071964	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071974	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B063621	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071934	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071928	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B063625	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071944	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071970	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071932	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071946	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071966	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071947	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071949	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071960	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071965	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B063624	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B063616	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B072079	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071939	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B072080	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B072081	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B072076	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B063618	VILLAGE AT DADELAND CONDO ASSO	\$210.00
B071972	VILLAGE AT DADELAND CONDO ASSO	\$13,230.00

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	Miami-Dade Public Schools	\$193,112.27
	800416 ANTON JUAN	\$11,832.46
B084619	BRE BSA PORTFOLIO LLC % EXTEND	\$21,000
B097795	HFI ACQUISITIONS CO. EXTENDED	\$1,010,00
B097794	HFI ACQUISITIONS CO. EXTIENDED	\$1,010,00

MIAMI-DADE COUNTY		Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year	
B09969	BRE FMSTD PORTFOLIO LLC BLACKS	\$1,010.00	
B093747	BRE ESA P PORTFOLIO LLC % EXTE	\$1,010.00	
B097384	HFI ACQUISITIONS CO % EXTENDED	\$1,010.00	
B105066	BRE ESA P PORTFOLIO LLC % EXTE	\$1,010.00	
B1097383	HFI ACQUISITIONS CO % EXTENDED	\$1,010.00	
B093326	HFI ACQUISITION CO LLC % EXTEND	\$210.00	
B095236	HFI ACQUISITIONS CO LLC % EXTE	\$1,010.00	
B095237	HFI ACQUISITIONS CO LLC % EXTEND	\$1,010.00	
B097793	HFI ACQUISITIONS CO EXTENDED S	\$1,010.00	
B105180	BRE FMSTD PORTFOLIO LLC %BLACK	\$1,010.00	
B105181	BRE FMSTD PORTFOLIO LLC %BLACK	\$1,010.00	
B096602	BRE ESA P PORTFOLIO LLC, EXTE	\$1,010.00	
B100173	HFI ACQUISITIONS COMPANY LLC %	\$1,010.00	
B105179	BRE FMSTD PORTFOLIO LLC %BLACK	\$1,010.00	
B102009	BRE HOMES ID PORTFOLIO LLC %BLA	\$1,010.00	
B099784	HFI ACQUISITIONS COMPANY LLC %	\$1,010.00	
B093327	HFI ACQUISITION CO LLC	\$210.00	
B097796	HFI ACQUISITIONS CO EXTENDED S	\$1,010.00	
B093818	BRE ESA P PORTFOLIO %EXTENDED	\$1,010.00	
B095235	HFI ACQUISITIONS CO % EXTENDED	\$1,010.00	
B097385	HFI ACQUISITIONS CO % EXTENDED	\$21,340.00	
B098525	SCHOOL BOARD OF MIAMI DADE CITY	\$510.00	
B097232	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B099601	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B101979	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B092190	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B092022	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B105592	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B111185	SCHOOL BOARD OF MIAMI DADE COU	\$1,010.00	
B085626	SCHOOL BOARD OF MIAMI DADE CITY	\$1,010.00	
B097285	SCHOOL BOARD OF MIAMI DADE COU	\$1,010.00	
B099287	ZELDA GLAZER MID SCH/SCHOOL B	\$1,010.00	
B097284	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B101986	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B099972	SCHOOL BOARD OF MIAMI DADE COU	\$510.00	
B102080	SCHOOL BOARD OF MIAMI DADE COU	\$1,010.00	\$11,150.00
B105123	CV MIAMI LLC	\$210.00	
B093796	CV MIAMI LLC MAMI FREE ZONE B	\$510.00	
B111159	CV MIA 74 ST LLC (PALMETTO D	\$1,010.00	
B111078	CV MIAMI LLC	\$210.00	
B091682	CV MIA 74 ST LLC PALMETTO DIST	\$1,010.00	
B092338	CV MIA 74 ST LLC "PALMETTO DI	\$1,010.00	
B092313	CV MIA 74 ST LLC "PALMETTO DIS	\$510.00	

MIAMI-DADE COUNTY

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

	B092339	CV MIA 74 ST. LLC "PALMETTO DI CV MIAMI LLC (MIAMI FREE ZONE)	\$1,010.00
	B102167	CV MIAMI LLC (MIAMI FREE ZONE)	\$1,010.00
	B091671	CV MIA 74 ST LLC PALMETTO DIST	\$1,010.00
	B092349	CV MIA 74 ST LLC PALMETTO DIST	\$1,010.00
	B100197	CV MIAMI LLC MIAMI FREE ZONE B	\$510.00
	B091672	CV MIA 74 ST LLC PALMETTO DIST	\$1,010.00
	B111079	CV MIAMI LLC	\$210.00
	B093534	FAIRVIEW HOUSE CONDOS "OFFICE"	\$1,010.00
	B093403	FAIRVIEW HOUSE CONDOS "OFFICE"	\$1,010.00
	B097800	FAIRVIEW HOUSE CONDOS % CARLOS	\$1,010.00
	B093402	FAIRVIEW HOUSE CONDOS "OFFICE"	\$510.00
	B102313	FAIRVIEW HOUSE CONDOS (MAIN OF FAIRVIEW HOUSE CONDOS % CARLOS)	\$1,010.00
	B093535	FAIRVIEW HOUSE CONDOS "OFFICE"	\$1,010.00
	B099876	FAIRVIEW HOUSE CONDOS "OFFICE"	\$1,010.00
	B102314	FAIRVIEW HOUSE CONDOS (MAIN OF FAIRVIEW HOUSE CONDOS % CARLOS)	\$1,010.00
	B093404	FAIRVIEW HOUSE CONDOS "OFFICE"	\$1,010.00
	B102311	FAIRVIEW HOUSE CONDOS (MAIN OF FAIRVIEW HOUSE CONDOS % CARLOS)	\$1,010.00
	B102312	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093786	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B102314	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093404	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B102310	FAIRVIEW HOUSE CONDOS (MAIN OF MIAMI-DADE COUNTY HUMAN SERVIC)	\$1,010.00
	B097277	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B102612	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093786	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093737	MIAMI-DADE COUNTY HUMAN SERVIC	\$510.00
	B093573	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B097774	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B102402	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B097815	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B099996	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093636	MIAMI-DADE COUNTY HUMAN SERVIC	\$510.00
	B097816	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B097250	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B097251	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B102332	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093575	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093574	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093651	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B093831	ANF ASBURY PARK LLC %PARK PLAZ	\$1,010.00
	B097213	ANF ASBURY PARK LLC %PARK PLAZ	\$1,010.00
	B091656	ANF ASBURY PARK LLC %PARK PLAZ	\$1,010.00
	B097168	ANF ASBURY PARK LLC	\$1,010.00
	B093823	ANF ASBURY PARK %PARK PLACE AP	\$1,010.00
	B093821	ANF ASBURY PARK LLC %PARK PLAZ	\$1,010.00

MILAMI-DADE
CITY

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year	
COUNTY	
B123125	ACQUALINA MANAGEMENT LLC \$1,010.00
B126765	ACQUALINA MANAGEMENT LLC \$1,010.00
B125835	ACQUALINA MANAGEMENT LLC \$1,010.00
B126589	ACQUALINA MANAGEMENT LLC \$1,010.00
B135383	ACQUALINA MANAGEMENT LLC \$1,010.00
B130303	ACQUALINA MANAGEMENT LLC \$1,010.00
B113552	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113570	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123481	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123483	POINTE SOUTH CONDOMINIUM ASSOC \$210.00
B123479	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113566	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113555	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113563	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113571	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123486	POINTE SOUTH CONDOMINIUM ASSOC \$210.00
B123484	POINTE SOUTH CONDOMINIUM ASSOC \$210.00
B113558	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113560	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113692	POINTE SOUTH CONDOS (MAIN OFFI \$1,010.00)
B123499	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113567	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123500	POINTE SOUTH CONDOMINIUM ASSOC \$210.00
B123489	POINTE SOUTH CONDOMINIUM ASSOC \$210.00
B113554	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123487	POINTE SOUTH CONDOMINIUM ASSOC \$210.00
B113568	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113553	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123478	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113564	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123496	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113891	POINTE SOUTH CONDOS (MAIN OFFI \$1,010.00)
B123482	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123498	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113565	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113778	POINTE SOUTH CONDOS (MAIN OFFI \$1,010.00)
B123497	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113561	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123493	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113556	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B113562	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123490	POINT SOUTH CONDOMINIUM ASSOCI \$210.00
B123495	POINT SOUTH CONDOMINIUM ASSOCI \$210.00

**MIAMI DADE
COUNTY**

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

COUNTY	Fire Department	Description	Amount
	B123494	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B123480	POINT SOUTH CONDOMINIUM ASSOCIA	\$210.00
	B123485	POINTE SOUTH CONDOMINIUM ASSOC	\$210.00
	B113559	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B113569	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B123477	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B110888	POINTE SOUTH CONDOS MAIN OFFI	\$1,010.00
	B123491	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B123492	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B123488	POINT SOUTH CONDOMINIUM ASSOCI	\$210.00
	B123426	DOLPHIN MALL ASSOC LTD PRISH	\$210.00
	B112393	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B128800	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B110913	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B123432	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B123433	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B110967	DOLPHIN MALL ASSOC LTD PRISHP	\$510.00
	B114338	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B123450	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B123196	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B123452	DOLPHIN MALL ASSOC LTD PRISH	\$210.00
	B123427	DOLPHIN MALL ASSOC LTD PRISH	\$210.00
	B112392	DOLPHIN MALL ASSOC LTD PRISHP	\$410.00
	B126966	DOLPHIN MALL ASSOC LTD PR SHP	\$1,010.00
	B123453	DOLPHIN MALL ASSOC LTD PRISH	\$210.00
	B126952	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B123355	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B114393	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B123719	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B113815	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B112391	DOLPHIN MALL ASSOC LTD PRISHP	\$410.00
	B114548	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B113765	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B126253	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B123530	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B123438	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B114161	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B123529	DOLPHIN MALL ASSOC LTD PRISHP	\$510.00
	B123434	DOLPHIN MALL ASSOC LTD	\$210.00
	B126254	DOLPHIN MALL ASSOC LTD PRISHP	\$210.00
	B123274	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B128801	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00
	B113898	DOLPHIN MALL ASSOC LTD PRISHP	\$1,010.00



Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

MIAMI-DADE COUNTY	B123436	DOLPHIN MALL ASSOC LTD PRSHIP	\$210.00
	B123435	DOLPHIN MALL ASSOC LTD PRSHIP	\$210.00
	B123431	DOLPHIN MALL ASSOC LTD PRSHIP	\$210.00
	B130348	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B128858	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B114169	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B114131	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B133267	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B126544	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B126889	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B1114076	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B130339	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B130338	MIAMI-DADE COUNTY HUMAN SERVIC	\$210.00
	B130340	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B123557	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B114130	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B123195	MIAMI-DADE COUNTY HUMAN SERVIC	\$210.00
	B114168	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B123558	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B130341	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B130342	MIAMI-DADE COUNTY HUMAN SERVIC	\$1,010.00
	B114051	MIAMI-DADE COUNTY HUMAN SERVIC	\$210.00
	B114417	MIAMI-DADE COUNTY HUMAN SVCS C	\$1,010.00
	B132878	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B110927	TEACHERS INSURANCE & ANNUITY A	\$1,010.00
	B128862	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B123571	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B123572	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B114069	TEACHERS INSURANCE & ANNUITY A	\$1,010.00
	B127048	TEACHERS INC & ANNU ASSOCIATIO	\$1,010.00
	B123176	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B123550	WRC PROPERTIES INC %THE HOGAN	\$510.00
	B123570	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B112450	WRC PROPERTIES INC %THE HOGAN	\$210.00
	B114294	WRC PROPERTIES INC %THE HOGAN	\$210.00
	B128861	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B113209	TEACHERS INS & ANNU ASSOCIATI	\$1,010.00
	B123164	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B110926	TEACHERS INSURANCE & ANNUITY A	\$510.00
	B127047	TEACHERS INC &ANNY ASSOC OF AM	\$510.00
	B123706	WRC PROPERTIES INC %THE HOGAN	\$1,010.00
	B114165	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00
	B123359	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00

Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year

MIAMI-DADE COUNTY		Miami-Dade Fire Rescue over \$10,000 per customer per fiscal year	
B123132	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B114243	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123539	MIAMI AIRPORT CONVENTION CENTE	\$510.00	
B126784	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B114164	MIAMI AIRPORT CONVENTION CENTE	\$510.00	
B123546	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B126760	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123742	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123741	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123363	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123360	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123364	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B114242	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B114244	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123361	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123545	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B123362	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	
B126783	MIAMI AIRPORT CONVENTION CENTE	\$1,010.00	19,200.00
			274,220.00

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**Public Housing and Community
Development
(Attachment D)**

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

LIST OF UNCOLLECTIBLE ACCOUNTS

October 2008 - September 2009

HOME OWNERSHIP - REHABILITATION

	NAME	LOAN	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1	Blackmon, Jacquelyn	20572	STATE HOUSING INITIATIVE PROGRAM	\$35,000.00	1st Lender FC	3/30/2001
2	De Dios, Tomás	20004	STATE HOUSING INITIATIVE PROGRAM	\$33,200.00	1st Lender FC	1/31/1996
3	Guyton, Victor	21901	STATE HOUSING INITIATIVE PROGRAM	\$36,107.78	1st Lender FC	4/13/2006
4	Mederos, Emelyne	51191	STATE HOUSING INITIATIVE PROGRAM	\$29,600.08	1st Lender FC	12/11/2006
5	Mendoza, Christine	21674	STATE HOUSING INITIATIVE PROGRAM	\$39,500.10	1st Lender FC	12/29/2005
6	Walker, Shaneakqua	21516	STATE HOUSING INITIATIVE PROGRAM	\$46,400.04	1st Lender FC	7/22/2005
	SHIP TOTAL			\$239,808.00		
			SURTAX	\$24,497.30	1st Lender FC	11/24/1998
7	Gainous, Geraldine	19069	SURTAX	\$59,650.07	1st Lender FC	6/7/2006
8	Guardia, Gicelle	17896	SURTAX	\$28,500.20	1st Lender FC	8/25/2006
9	Rodríguez, Aurelia	17929	SURTAX	\$19,967.00	1st Lender FC	4/4/2002
10	Rogers, Ernestine	19872	SURTAX	\$20,457.00	1st Lender FC	4/27/2001
11	Saintil, Diane	19678	SURTAX	\$41,770.32	1st Lender FC	11/27/2002
12	Simon, Michael	17328	SURTAX			
	SURTAX TOTAL			\$194,841.89		
13	Farnesi, Lois	6713	RENTAL REHAB LOAN PROGRAM	\$301,121.09	1st Lender FC	9/13/1991
14	Uingo World Development Inc.	6711	RENTAL REHAB LOAN PROGRAM	\$727,046.23	1st Lender FC	11/1/1988
	RENTAL REHAB TOTAL			\$1,028,167.32		
	TOTAL HOME OWNERSHIP-REHAB			\$1,462,877.21		

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DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

LIST OF UNCOLLECTIBLE ACCOUNTS

October 2008 - September 2009

COMMERCIAL LOANS

NAME	LOAN	FUNDING SOURCE	AMOUNT	WRITE-OFF	REASON	CLOSING DATE
CDBG COMMERCIAL LOANS						
1 New Century	CDI1401	CDBG	\$14,397.00	Business Closed		
2 Napoleon Dev. Corp	CDE005	CDBG	\$45,215.00	Business Closed	5/15/2007	
3 Dedicated Transport	CDE022	CDBG	\$91,402.23	Business Closed	7/7/2004	
CDBG TOTAL			\$151,074.23			
EMPOWERMENT COMMERCIAL LOANS						
4 Partners For Vocational	EZ0031	EMPOWERMENT	\$18,933.86	Business Closed	4/15/2002	
5 Diapers, Etc. -Overtown	EZ0044	EMPOWERMENT	\$90,000.00	Business Closed	2/28/2002	
6 Diapers, Etc. -Homestead	EZ0045	EMPOWERMENT	\$90,000.00	Business Closed	5/1/2002	
7 Diapers, Etc.-East Little Havana	EZ0051	EMPOWERMENT	\$90,000.00	Business Closed	3/21/2003	
8 Diapers EZ New Markets, LLC	EZ0061	EMPOWERMENT	\$170,000.00	Business Closed	8/22/2003	
9 Healing Edge Wellness Center, Inc.	EZ0064	EMPOWERMENT	\$100,000.00	Business Closed	8/22/2003	
10 Starr School Caterer, Inc.	EZ0066	EMPOWERMENT	\$78,500.00	Business Closed	12/29/2003	
11 Red Rock Global of Florida, LLC	EZ0068	EMPOWERMENT	\$298,444.11	Business Closed	4/16/2004	
12 African Foods and Art, Inc.	EZ0071	EMPOWERMENT	\$350,000.00	Business Closed	5/27/2004	
13 Poinciana Partners, LLP	EZ0081	EMPOWERMENT	\$3,000,000.00	Business Closed	8/23/2006	
EMPOWERMENT TOTAL			\$4,285,877.97			
GENERAL REVENUE COMMERCIAL LOANS						
14 Afro-Carib Trading Group	UE0001	GENERAL REVENUE - STABILITY LOAN	\$49,970.00	Business Closed	9/21/2001	
15 King Solomon Cleaning Service	UE0005	GENERAL REVENUE - STABILITY LOAN	\$14,489.08	Business Closed	10/1/2008	
16 Southern Experience Catering , Inc.	UE0006	GENERAL REVENUE - STABILITY LOAN	\$49,970.00	Business Closed	9/24/2009	
17 Global Phone Center, Inc.	UE0007	GENERAL REVENUE - STABILITY LOAN	\$49,970.00	Business Closed	9/15/2006	
18 Mr. Muhammads Dry Cleaners, Inc.	UE0008	GENERAL REVENUE - STABILITY LOAN	\$49,970.00	Business Closed	9/19/2003	
19 Eurena's Fashion of Miami, Inc.	UE0011	GENERAL REVENUE - STABILITY LOAN	\$19,970.00	Business Closed	9/26/2008	
20 Beep-USA Wireless	UE0012	GENERAL REVENUE - STABILITY LOAN	\$17,656.57	Business Closed	10/1/2004	
21 Inspirational Creations	UE0013	GENERAL REVENUE - STABILITY LOAN	\$11,252.25	Business Closed	10/1/2008	
22 WJ Redmond Christian Academy	UE0014	GENERAL REVENUE - STABILITY LOAN	\$49,870.00	Business Closed	10/1/2008	
23 Beri's Auto Repair	UE0019	GENERAL REVENUE - STABILITY LOAN	\$27,995.35	Business Closed	10/1/2008	
24 Community Traffic Consultant, Inc.	UE0020	GENERAL REVENUE - STABILITY LOAN	\$26,527.28	Business Closed	9/24/2010	
25 Carol City Produce, Inc.	UE0022	GENERAL REVENUE - STABILITY LOAN	\$25,635.60	Business Closed	9/24/2010	
26 Southern Secrets	UE0024	GENERAL REVENUE - STABILITY LOAN	\$31,849.71	Business Closed	10/1/2008	
27 CompuNet, Inc.	UE0025	GENERAL REVENUE - STABILITY LOAN	\$34,982.00	Business Closed	9/19/2003	
GENERAL REVENUE TOTAL			\$460,107.84			

	NAME	LOAN	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
28	A & S Dairing Enterprises Inc.	8216	DEEDCO	\$65,000.00	Business Closed	8/26/1996
29	Bayside Hats	8217	DEEDCO	\$37,000.00	Business Closed	8/25/1995
30	Times Three Yogurt Inc.	8218	DEEDCO	\$37,000.00	Business Closed	8/25/1995
31	Kings Treasure Tobacco Company	8219	DEEDCO	\$32,389.57	Business Closed	9/16/2005
32	Arts of Asia Bayside Inc.	8220	DEEDCO	\$40,000.00	Business Closed	10/13/1989
33	Nathaniel & James Haberdashery	8221	DEEDCO	\$32,000.00	Business Closed	11/9/1990
34	American International Enterprise	8222	DEEDCO	\$72,000.00	Business Closed	10/11/1991
35	Galewinds Inc.	8224	DEEDCO	\$41,000.00	Business Closed	11/16/1987
36	Victor Carby Inc.	8225	DEEDCO	\$68,500.00	Business Closed	10/11/1991
37	Margaret's Designer Boutique	8226	DEEDCO	\$37,087.50	Business Closed	11/16/1987
38	Creole Jazz Cooker	8228	DEEDCO	\$65,000.00	Business Closed	10/13/1989
39	Between The Lines Cards	8229	DEEDCO	\$109,000.00	Business Closed	10/9/1992
	DEEDCO TOTAL			\$676,177.07		
40	Manelli Inc.	50000	HIALEAH ROAD IMPACT LOAN PROGRAM	\$12,000.00	Business Closed	10/1/2004
41	Sabor Feed Inc.	50017	HIALEAH ROAD IMPACT LOAN PROGRAM	\$30,000.00	Business Closed	9/16/2005
42	ABC Communication	50021	HIALEAH ROAD IMPACT LOAN PROGRAM	\$11,000.00	Business Closed	9/21/2001
	IMPACT LOAN PROGRAM TOTAL			\$53,000.00		
	TOTAL COMMERCIAL WRITE-OFF			\$5,626,237.11		
	TOTAL WRITE-OFF			\$7,089,054.32		

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
October 2009 - September 2010
HOMEOWNERSHIP

	NAME	LOAN	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1	Castro, Shirley	21658	STATE HOUSING INITIATIVE PROGRAM	\$56,850.37	1st Lender FC	6/16/2005
2	Knighton, Cassandra	51441	STATE HOUSING INITIATIVE PROGRAM	\$59,775.09	1st Lender FC	4/18/2008
3	Manzanares, Denis	21428	STATE HOUSING INITIATIVE PROGRAM	\$11,683.95	1st Lender FC	6/6/2005
4	Varona, German	21648	STATE HOUSING INITIATIVE PROGRAM	\$32,637.75	1st Lender FC	10/10/2005
SHIP TOTAL				\$160,947.16		
5	Brady, Eric	19852	SURTAX	\$14,845.21	1st Lender FC	3/1/2002
6	Camacho, Yamelis	16876	SURTAX	\$25,184.76	1st Lender FC	12/19/2001
7	Delameter, Darrel	38000	SURTAX	\$40,200.14	1st Lender FC	3/19/2007
8	Foster, Willis	14229	SURTAX	\$28,972.29	1st Lender FC	8/10/1990
9	Island Place Apts.	36052	SURTAX	\$231,298.49	1st Lender FC	5/28/2004
10	Island Place Apts.	36006	SURTAX	\$686,167.03	1st Lender FC	7/29/2002
11	Johnson, Martena	17871	SURTAX	\$37,475.34	1st Lender FC	12/28/2005
12	Lopez, Francisco	17864	SURTAX	\$38,450.00	1st Lender FC	11/8/2005
13	Mcknight, James	16724	SURTAX	\$39,816.12	1st Lender FC	12/28/2001
14	Reid, Leonard	38212	SURTAX	\$60,000.00	1st Lender FC	11/30/2007
15	Rodriguez, Jorge	38159	SURTAX	\$69,825.06	1st Lender FC	9/7/2007
16	Sandar, Efrain	17817	SURTAX	\$54,887.97	1st Lender FC	1/9/2003
17	Uranga, Carlos	17915	SURTAX	\$48,650.27	1st Lender FC	7/20/2006
18	Wooden, Tina	46123	SURTAX	\$44,000.00	1st Lender FC	10/31/2003
Surtax Total				\$1,419,772.68		
TOTAL WRITE-OFF						\$1,580,719.84

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DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

LIST OF UNCOLLECTIBLE ACCOUNTS

October 2009 - September 2010

COMMERCIAL LOANS

NAME	LOAN FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1 Silver Moon Entertainment, Inc.	EZ0056 EMPOWERMENT	\$100,000.00	Business Closed	8/5/2003
2 Hidden Curriculum Education, Inc.	EZ0070 EMPOWERMENT	\$99,969.32	Business Closed	5/13/2004
3 Auburndale LLC	EZ0076 EMPOWERMENT	\$25,000.00	Business Closed	3/31/2005
TOTAL WRITE-OFF		\$224,969.32		

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
October 2008 - September 2010

Vacated Tenants

NAME	CLIENT	PROJECT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Fryer Moore, Marsha	43997	Annie Coleman	\$10,189.67	4/13/2010
2 Johnson, Gwendolyn L...	6579	Annie Coleman	\$10,472.18	2/25/2009
3 King, Tarkeysha J.	34535	Liberty Square	\$11,068.68	7/30/2009
4 Ragin, Jeffina A.	20773	Annie Coleman	\$11,190.19	5/12/2008
5 Peyton, Latoya	122207	Southridge 2	\$13,213.16	2/8/2010
6 Murray,Lula B.	3733	Richmond Homes	\$16,893.93	11/17/2008
7 Griffin, Vicky D.	33573	Arthur Mays Villas	\$17,729.06	3/15/2010
8 Robers, Sheila L...	5770	Homeownership - C	\$31,746.51	3/16/2010
9 Coleman, Janice R	16963	Homeownership - C	\$68,582.63	3/31/2010
TOTAL WRITE-OFF				\$191,086.01

Police Department
(Attachment E)

Arc One Collections Spreadsheet

ATTACHMENT A

		Vendor Name	W/H/C/P Category	Last Attempted Collection Date	Account has been written off or otherwise deemed uncollectable	Reason no further collections made from this vendor	Last Activity Date	Suspension/ Cancellation Date	Last Pay Date
1	P01354	ARC ONE LLC (X)AFIREDOOR CORP/FL	\$ 15,094.27	09/08/08	09/30/08	Bankruptcy Chapter 7 filed, no assets available as of 1/2/09. Company closed, no response to e-mails or phone calls, phones disconnected.	09/30/08	N/A	04/30/08
		TOTAL	\$ 15,094.27						

Public Works and Waste Management

(Attachment F)

Public Works and Waste Management Department
 Proposed Write-off Schedule - within MDC's EOC Authorization Level- 103-8, Effective 9/14/2011
 Corresponding to Fiscal Years Ending (FYE) 2008 through 2010

Account Name	Proposed Write-off Amount	Corresponding to Fiscal Year Total	Operating Revenues (In \$000's)	Write-off Amount as a % of Each Corresponding Fiscal Year Total	Write-off Amount as a % of Each Corresponding Fiscal Year Total	Operating Revenue for all corresponding periods combined	Explanation
United Environmental Services							
	\$27,531.56	FYE 2008*	\$281,140	16%	0.01%		
% of Total							
Sterling Waste Services							
	\$147,133.26	FYE 2008	\$270,256	54%	0.05%		
% of Total							
TOTAL	\$174,664.82		\$561,395			0.03%	
% of Total							

*This account was included in the write-off package proposed previously (in FY2011) but it was left out of the approval on Resolution R-653-117File # 114458 adopted 9/1/2011.

This account was sent to Finance's Credit and Collection Section. However, all efforts failed to collect any of the outstanding balance. The Credit and Collection Unit indicated that they were not able to locate the Company's assets or its principals to file a claim. This Department (formerly known as DSWWA) was able to collect \$ 50,000 from a Letter of Credit that had been issued by the Company as security against the account. The remaining balance is the amount requested to be written off.

This account was sent to Finance Dept/Credit and Collection Section. They were not able to collect from the customer. Therefore, they referred the account to their legal consultant. The legal firm of Pollack & Rosen, P. A. obtained a default against Sterling Waste as their pleading was struck. Pollack & Rosen P. A. is in the process of preparing an affidavit to obtain a Final Judgment.

**Transit Department
(Attachment G)**

Miami Dade Transit
Proposed Write off

Fiscal Year	Entity	Receivable	Operating Revenues	% of Write off
2008	Zelick's Tobacco	\$ 58,922.97	\$ 97,560,000.00	0.1%
2010	Dolphin Check Cashers	\$ 6,643.05	\$ 105,819,000.00	0.0%
2011	Robert's Drug Store	\$ 23,185.33	\$ 110,818,000.00	0.0%
2009	Marcel Borges	\$ 4,578.00 <u>\$ 93,329.</u>	\$ 103,594,000.00 <u>\$ 417,791,000</u>	0.0% <u>0.02%</u>

0* *+

58,922.97 +
6,643.05 +
23,185.33 +
4,578+
93,329.35 *

0* *

97,560,000+
105,819,000+
110,818,000+
103,594,000+
417,791,000+*

0* *

93,329+
417,791,000+
0.00022338681 *

0* *

**Water and Sewer
Retail
(Attachment H)**

Miami-Dade County Water & Sewer Department
Retail Accounts Receivable Greater than \$10,000
As of September 30, 2010

Write-Off Summary by Year with Percentages

Year	Retail		Write Off As A % of Annual Billing
	Billed*	Write Off Amount	
2000	\$ 266,791,000	\$ 10,415.26	0.00384%
2001	269,274,000	-	0.00000%
2002	263,966,000	26,413.32	0.00963%
2003	273,710,000	-	0.00000%
2004	295,176,000	-	0.00000%
2005	297,374,000	-	0.00000%
2006	341,555,000	-	0.00000%
2007	330,475,000	-	0.00000%
2008	342,303,000	71,967.90	0.02102%
2009	372,265,000	14,511.46	0.00390%
2010	393,420,000	10,273.26	0.00261%
	\$ 3,465,308,000	\$ 132,581.20	0.00383%

See Schedule II For Write-Off By Municipality

* Billed information represents annual retail revenue from WASD's yearly Financial Statements.

**Water and Sewer
Non-retail
(Attachment I)**

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Miami-Dade County Water & Sewer Department
Other (Non-Retail) Accounts Receivable Greater Than \$10,000
As of September 30, 2010

Write-Off Summary by Year with Percentages

Year	Other Non- Retail		Write-Off As A % of Annual Billing
	Billed*	Write Off Amount**	
2005	\$ 19,573,000	\$ 16,120.36	0.08236%
2006	20,450,000	-	0.00000%
2007	22,455,000	16,169.42	0.07201%
2008	22,927,000	-	0.00000%
2009	38,293,000	148,509.14	0.38782%
2010	<u>40,486,000</u>	<u>91,840.86</u>	<u>0.22685%</u>
	<u>\$ 164,184,000</u>	<u>\$ 272,639.78</u>	<u>0.16606%</u>

* Billed information represents annual other non-retail revenue from WASD's yearly Financial Statements.

** Write off amounts are for Unincorporated Miami Dade County. No Municipalities are included in Write off from Other- Non Retail revenue sources.



MEMORANDUM

(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: November 5, 2014

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 8(D)(1)

Please note any items checked.

"3-Day Rule" for committees applicable if raised

6 weeks required between first reading and public hearing

4 weeks notification to municipal officials required prior to public hearing

Decreases revenues or increases expenditures without balancing budget

Budget required

Statement of fiscal impact required

Ordinance creating a new board requires detailed County Mayor's report for public hearing

No committee review

Applicable legislation requires more than a majority vote (i.e., 2/3's ,
3/5's , unanimous) to approve

Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor _____
Veto _____
Override _____

Agenda Item No. 8(D)(1)

11-5-14

RESOLUTION NO. _____

RESOLUTION AUTHORIZING ACCOUNTS RECEIVABLE
ADJUSTMENT FOR MULTIPLE FISCAL YEARS OF
CERTAIN MIAMI-DADE COUNTY DEPARTMENTS'
UNCOLLECTIBLE ACCOUNTS RECEIVABLE IN THE
AGGREGATE OF \$15,591,552.00, PURSUANT TO
IMPLEMENTING ORDER 3-9

WHEREAS, the Finance Department has compiled a listing of all accounts receivable from the Aviation Department, Community Action and Human Services Department, Fire Department, Public Housing Community Development, Police Department, Public Works and Waste Management, Transit Department, and Water and Sewer (the "County Departments"), which in the aggregate equal \$15,591,552.00, and has been deemed by each County Department Director as uncollectible; and

WHEREAS, pursuant to Implementing Order 3-9, accounts receivable adjustments in excess of \$10,000.00 are to be reviewed and approved by this Board; and

WHEREAS, an accounts receivable adjustment would provide for the elimination of customer accounts from the accounting records, it does not preclude continuing collection efforts, to the extent deemed practicable, as stated in Implementing Order 3-9; and

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY
COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that:

Section 1. The foregoing recitals are incorporated in this resolution and are approved.

Section 2. The Board approves the adjustments to the accounts receivable balances set forth in the County Mayor's memorandum in the aggregate amount of \$15,591,552.00, pursuant to Implementing Order 3-9.

The foregoing resolution was offered by Commissioner , who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

	Rebeca Sosa, Chairwoman
	Lynda Bell, Vice Chair
Bruno A. Barreiro	Esteban L. Bovo, Jr.
Jose "Pepe" Diaz	Audrey M. Edmonson
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Sen. Javier D. Souto	Xavier L. Suarez
Juan C. Zapata	

The Chairperson thereupon declared the resolution duly passed and adopted this 5th day of November, 2014. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.



Gerald T. Heffernan

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